

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lisa & Seth Prostic  
DOCKET NO.: 03-31057.001-R-1  
PARCEL NO.: 14-20-327-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lisa & Seth Prostic, the appellants, and the Cook County Board of Review (board).

The subject property consists of an eight-year-old, two and one half-story single-family dwelling of masonry construction containing 2,996 square feet of living area and located in Lakeview Township, Cook County. The residence contains four and one half bathrooms, a finished basement, air conditioning, fireplaces and a two-car garage.

The appellants submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered four suggested comparable properties located within three blocks of the subject. These properties consist of two or three-story single-family dwellings of frame and masonry or masonry construction and range in age from two to eight years. The comparables have three or four bathrooms with half baths and finished basements. Each home is air conditioned, with fireplaces and all sites have two-car garages. The comparables contain between 2,700 and 3,351 square feet of living area and have improvement assessments ranging from \$54,324 to \$77,743 or from \$18.75 to \$23.20 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$80,044, or \$28.17 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within three blocks of the subject. The comparables consist of two-story single-family dwellings of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 8,040  
IMPR. \$70,681  
TOTAL: \$78,721

Subject only to the State multiplier as applicable.

PTAB/TMcG.

masonry construction and range in age from 15 to 16 years. The comparables contain two bathrooms, full or partial basements, air conditioning, fireplaces and two sites have two-car garages. The comparables contain between 2,260 and 2,458 square feet of living area and have improvement assessments of between \$61,562 and \$62,817 or \$25.30 to \$27.24 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979)." Therefore, the Board finds that based on the 2004 non-triennial assessment correction it is appropriate to reduce the appellants' 2003 assessment to \$78,721.

As a result of this analysis, the Property Tax Appeal Board finds the appellants adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.